

Cigarette Revenue Stamps Order Form

TC-79

Rev. 3/09

	Denomination or Description	Quantity	Unit Price	Amount Due	Office Use Only	
Small Orders	1. 20 count stamps – multiples of 15		\$10.43			
	2. 20 count NPM stamps – multiples of 15		\$15.68			
	3. 25 count stamps – multiples of 10		\$8.69			
Roll Orders	4. 20 count rolls – 30,000 stamps		\$20,850.00			
	5. 20 count NPM rolls – 15,000 stamps		\$15,675.00			
	6. 25 count rolls – 7,200 stamps (M-12 across)		\$6,255.00			
	7. 25 count rolls – 7,200 stamps (T-10 across)		\$6,255.00			
8. Subtotal (Add lines 1 through 7. Discount applies to this subtotal.)				\$		
9. Discount (If line 8 is \$25 or more, multiply line 8 by .04)					Date filed	
10. Net Tax (Line 8 minus line 9)						
11. Credits (If applicable)				()		
12. Adjusted Net Tax (Line 10 minus line 11)						
13. Postage (if applicable. See the chart on the back side of this form.)						
14. Total Due (Line 12 plus line 13)				\$	Order filled by:	

Delivery Instructions

Check one box:

- ☐ Deliver stamps to (enter name): _____
Signature of person receiving stamps: _____ Date: _____
- ☐ Mail to license holder.
Enter address if different than below: _____
- ☐ Special Handling
Carrier: _____ Account number: _____

License Holder Information

Name: _____ FEIN: _____
Address: _____
City: _____ State: _____ ZIP Code: _____

Signature

If this order is purchased on credit, the license holder agrees to pay the total amount due within 60 days of the date filed.

License holder _____

Date _____

Mail or deliver this order form to:

Cigarette Stamps
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

Amount Paid ►

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General Instructions

Mail or deliver this return and the tax due to the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134.

Definitions

“**Cigarette**” means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape, and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

“**Nonparticipating manufacturer**” (NPM) means a tobacco product manufacturer that is not a participant in the Master Settlement Agreement entered into on Nov. 23, 1998 by the State of Utah and leading U.S. tobacco product manufacturers.

To identify NPM products, see Publication 51, available on the Tax Commission’s website at **tax.utah.gov/forms/**. NPM products are highlighted and identified by brand name.

“**Participating manufacturers**” are those other than “nonparticipating manufacturers.”

Distributor Information

Utah Code §59-14-206 authorizes the Tax Commission to sell cigarette stamps to persons holding a valid cigarette license. Unused stamps may be redeemed within two years of purchase.

Report small orders — orders for less than a full roll — in multiples of 15 for 20s or 10 for 25s. Report these on lines 1, 4 and 7 of form TC-720A.

You may deduct 4 percent of the total purchase amount for purchases of stamps totaling \$25 or more.

If you have a sufficient bond, you may buy stamps on credit for a period of up to 60 days. The face value of stamps bought on credit may not exceed 90 percent of your bond. Requests to buy stamps on credit must be signed by the licensee in the case of individual ownership, a partner in the case of a partnership, or an authorized officer of the corporation in the case of a corporation.

Keep a copy of this form for your records. A processed copy of form TC-720A will be returned with the stamp order. When making payment on a credit order, enter the amount being remitted on the Remittance Copy and return with your payment to the Tax Commission.

If you have questions, contact the Utah State Tax Commission at 801-297-3533 or 1-800-662-4335 ext. 3533 if outside the Salt Lake area. You may also visit our website at **tax.utah.gov**.

If you need accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

No. of rolls	Postage
1	\$10.00
2	10.00
3	11.00
4	12.00
5	13.00
6	14.00
7	15.00

No. of rolls	Postage
8	\$16.00
9	17.00
10-14	18.00
15-19	23.00
20-24	28.00
25 & above	29.00

You must add postal charges to your order. Determine postal charges on the chart (left). The minimum shipping charge is \$10 per order. Postal charges do not apply if you mark the *Special Handling* box on form TC-720A. To receive special handling you must provide your carrier’s name and your carrier account number.